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March 5, 2021

VIA ELECTRONIC FILING

The Honorable Jocelyn G. Boyd
Chief Clerk/Executive Director
Public Service Commission of South Carolina
101 Executive Center Drive, Suite 100
Columbia, SC 29210

**Re: Public Service Commission Review of South Carolina Code of Regulations
Chapter 103 Pursuant to S.C. Code Ann. Section 1-23-120(J)
Docket Number: 2020-247-A**

Dear Ms. Boyd:

Duke Energy Carolinas, LLC (“DEC”) and Duke Energy Progress, LLC (“DEP”) (together, the “Companies”) are jointly submitting this letter in response to the request made by the Clerk’s Office of the Public Service Commission of South Carolina (the “Commission”) for feedback regarding the Companies’ preferred filing requirements and format if the Commission were to adopt Minimum Filing Requirements (“MFRs”) for future rate application filings in South Carolina. The Companies appreciate the opportunity to provide input in this process and respectfully submit the following comments.

As an initial matter, although the Companies generally support the concept of MFRs, as stated in the Companies’ reply comments filed on February 18, 2021, the Companies disagree with the Consumer Advocate’s recommendation that utilities’ rate applications and attendant schedules should be uniformly formatted. The burden is on utilities to establish their case, and utilities should therefore be permitted to file their applications in a way that makes sense on a utility-specific basis and based upon the issues in their respective cases. Further, utilities have different ways of maintaining their business records and related schedules that support the application, so uniform formatting may not be practicable from a business operations perspective. The Companies do not, however, oppose the Consumer Advocate’s recommendation that utilities should provide a uniform summary of their rate case application, including additional, relevant data points that may be readily understood. This would satisfy the Consumer Advocate’s goal of reducing confusion and making rate applications easier to understand, while preserving the utilities’ ability to keep and file their records in a way that most closely reflects how the utilities are operated.

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Notwithstanding the Companies' reservations with the adoption of uniform rate case schedules, the Companies generally support the concept of providing any additional information the Commission deems relevant for the evaluation of the Companies' rate applications. Accordingly, consistent with the Clerk's Office's request, the Companies conducted a review of the MFR spreadsheet, along with the requirements applicable in Florida and Arkansas. Additionally, since the Companies already provide some of this information when they file their rate applications in South Carolina, including exhibits to the applications, exhibits to rate application supporting testimony, and responses to initial audit information requests ("AIRs") issued by the Office of Regulatory Staff (the "ORS"), the Companies compared the Florida and Arkansas MFRs to what has traditionally been provided to the Commission and the ORS in South Carolina. Further, in North Carolina, the North Carolina Utilities Commission ("NCUC") requires the filing of Electric Information Reports, also commonly known as "E-1s", which are the equivalent to the Florida and Arkansas MFRs. Because the Companies are already required to provide most of the same or similar information in the Florida and Arkansas MFRs to the NCUC via the E-1s, the Companies also conducted a comparison review of the requirements applicable in North Carolina to identify those commonalities.

The product of the Companies' analyses is reflected in the spreadsheet provided as Attachment A. Attachment A consists of nine main columns, which comprise the Companies findings and recommendations:

- Column A reflects the citation to the Florida MFR schedule used in the Clerk's Office original spreadsheet;
- Column B reflects the title and description of the MFR schedule used in the Clerk's Office's original spreadsheet;
- Column H reflects the citation to the Arkansas MFR schedule used in the Clerk's Offices' original spreadsheet;
- Column I reflects the citation, if any, to the comparative North Carolina E-1 response;
- Column J reflects the citation, if any, to the comparative South Carolina filing exhibit;
- Column K reflects the citation, if any, to the comparative South Carolina AIR response;
- Column L indicates whether the Companies recommend adoption of the schedule as a component of established South Carolina MFRs;
- Column M represents whether the Companies have a formatting or information preference between the South Carolina, North Carolina, Florida, or Arkansas approach to each schedule; and
- Column N reflects the Companies' reasons for its choices in Columns L and M.

By performing this comparison, the Companies were able to map what the Companies already provide in the Carolinas to the Florida and Arkansas models. As a result of their analyses, should the Commission decide to adopt MFRs, the Companies' joint recommendations, as reflected in Attachment A, are as follows:

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- (1) Where the Companies already provide the information contained in the schedules in South Carolina via exhibits to the rate applications, exhibits to rate application supporting testimony, or in responses to ORS AIRs, the Commission should adopt the South Carolina approach since it will be the most familiar to the Commission, the Companies, the ORS, and potential intervening parties.
- (2) Where the Companies do not already provide the information contained in the schedules in South Carolina but do provide the information in the North Carolina E-1s, the Commission should adopt the E-1 approach since it is one already accepted by a neighboring utilities commission and is an approach already familiar to the Companies and several potential intervening parties who intervene in both jurisdictions.
- (3) In the limited instances where the Companies do not provide the information contained in the schedules in South Carolina or North Carolina but agrees with adopting the requirement to provide the information contained in the schedule, the Commission should adopt the Florida or Arkansas schedule preferred by the Companies as identified in Attachment A.
- (4) If the Commission decides to not adopt the Companies' recommendations to utilize the preexisting South Carolina and North Carolina requirements as a foundation for adopting its MFRs, the Florida requirements are generally consistent with the Companies' method of keeping its accounts and, with some exceptions, could be prepared and provided with some time and effort. One important exception are the schedules that apply to Florida's forward-looking test year model, which would not apply to South Carolina utilities.

In addition to the spreadsheet provided as Attachment A, to further aid the Clerk's Office in the review of the Companies' submittal, the Companies are including as Attachment B a list of the North Carolina E-1 requirements and links to the Companies' E-1 filings.

The Companies conducted their review of the MFR proposal as expeditiously and thoroughly as was possible under the compressed timeline for providing comments. To perform the comparison, the Companies needed to review both the Florida and Arkansas MFR schedule requirements and completed schedules as well as the North Carolina E-1 filings, each consisting of thousands of pages, in a short period of time. Accordingly, the Companies intend to provide additional feedback at the next stage of the Commission's consideration of MFRs.

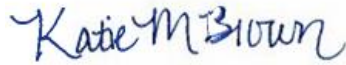
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The Companies look forward to continuing to engage with the Clerk's Office and the parties to this docket in a collaborative fashion.

Sincerely,



Katie M. Brown

Enclosures

cc: Parties of record
Afton Ellison, Public Service Commission of South Carolina
Jocelyn G. Boyd, Public Service Commission of South Carolina

A	B	H	I	J	K	L	M	N
1	FLORIDA PUBLIC SERVICE COMMISSION	KEY: Florida Items Highlighted were not included in Arkansas' MFR's Information may be available in other AR spreadsheets, but the FL MFR's require further breakdown						
2								
3	MINIMUM FILING REQUIREMENTS							
4								
5	TABLE OF CONTENTS							
6								
7	SCHEDULE	TITLE	Arkansas MFR References	NC (E-1s) or Filed with Testimony	SC Filed with Application and Testimony	SC (AIR)	Include in SC MFRs - Yes or No?	
8		EXECUTIVE SUMMARY						
9								
10								
11	A-1	Full Revenue Requirements Increase Requested	Schedule A1 (includes additional information)	Application Exhibit C and Revenue Requirement Exhibit	Application Exhibit D, Revenue Requirement Exhibit 1		Yes	SC
12	A-2	Full Revenue Requirements Bill Comparison - Typical Monthly Bills	Schedule H3	Rate Design Exhibits	Rate Design Direct Exhibit No. 2 & 3		Yes	SC
13	A-3	Summary of Tariffs	Schedule H10	Included with Application as Exhibits and Rate Design Exhibits	Application Exhibit C & Rate Design Exhibit 1		Yes	SC
14	A-4	Interim Revenue Requirements Increase Requested						
15	A-5	Interim Revenue Requirements Bill Comparison - Typical Monthly Bills						
16								
17		RATE BASE						
18								
19	B-1	Adjusted Rate Base	Schedule B1	Rev. Requir. Exhibit 1, Page 4	Rev. Requir. Exhibit 1, Page 4 / Application Exhibit D, Page 4		Yes	NC/SC
20	B-2	Rate Base Adjustments	Schedule B2	Rev. Requir. Exhibit 1, Page 3	N/A	DEC AIR 1-9; DEP AIR 1-6 - detailed proformas	Yes	NC/SC
21	B-3	13 Month Average Balance Sheet - System Basis	Schedule B3 with supplemental Florida B5 Schedule	Partial: E-1-1 - shows test year end and prior year balance sheet (not by month) E-1-3 - shows 13 month of balances for current assets and liabilities E-1-5 shows 12 months of CWIP/AFUDC/Short term borrowing E-1-8 shows 12 months of Plant and Reserve accounts	Partial: Application D Page 5 - but only show the test year end		No	Don't Include
22	B-4	Two Year Historical Balance Sheet	Schedule E1	E-1-1	Partial: Application D Page 5 - but only show the test year end	DEC AIR 1-26; DEP AIR 1-23 - just test year	Yes	NC/SC
23	B-5	Detail of Changes In Rate Base	Schedule E1	N/A	N/A	N/A	No	Don't Include
24	B-6	Jurisdictional Separation Factors-Rate Base	Schedules B4 & B6	Partial: This looks like COS - E-1-45	N/A	COS by account - AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC
25	B-7	Plant Balances By Account and Sub-Account		E-1-8b	N/A	DEC AIR 1-40; DEP AIR 1-37	Yes	NC/SC
26	B-8	Monthly Plant Balances Test Year-13 Months		Partial: None by month, only in total - E-1-8b	N/A	Partial: None by month, only in total, DEC AIR 1-40 ; DEP AIR 1-37	No	Don't Include
27	B-9	Depreciation Reserve Balances By Account and Sub-Account	Schedules F1.1, F1.2, & F1.3	N/A	N/A	N/A	No	Don't Include
28	B-10	Monthly Reserve Balances Test Year-13 Months		N/A	N/A	N/A	No	Don't Include
29	B-11	Capital Additions and Retirements	Schedules B9 & B10 (includes additional information)	Partial: Similar to E-1-41 - but only new generation units	N/A	Partial: Similar to DEC AIR 1-79; DEP AIR 1-75 - CWIP major additions	Yes	SC
30	B-12	Net Production Plant Additions		N/A	N/A	N/A	No	Don't Include
31	B-13	Construction Work In Progress	Schedule B8	Partial: Similar to E-1-41 - but only new generation units	N/A	DEC AIR 1-79; DEP AIR 1-75	Yes	SC
32	B-14	Earnings Test		N/A	N/A	N/A	No	Don't Include

A	B	H	I	J	K	L	M	N
4							Preferred Schedule	Notes/Comments
							Choose One. For Schedules NOT included in BOTH States, please indicate whether you prefer the Schedule to be included in South Carolina's MFR's.	
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33	B-15	Property Held For Future Use-13 Month Average	Schedule B7 (includes additional information)	E-1-7	N/A	DEC AIR 1-32; DEP AIR 1-29	Yes	NC/SC
34	B-16	Nuclear Fuel Balances		E-1-5e	N/A	N/A	Yes	NC
35	B-17	Working Capital-13 Month Average		Partial: Some info in Rev. Requirement Exhibit 1, Page 4d	Partial: Some info in Rev. Requirement Exhibit D, Page 4d	N/A	No	Don't Include
36	B-18	Fuel Inventory By Plant		E-1-46	N/A	DEC AIR 1-42; DEP AIR 1-39 has some of the info	Yes	NC/SC
37	B-19	Miscellaneous Deferred Debits		N/A	N/A	DEC AIR 1-59; DEP AIR 1-56 - but only shows balance at test year	Yes	SC
38	B-20	Other Deferred Credits		N/A	N/A	DEC AIR 1-59; DEP AIR 1-56 - but only shows balance at test year	Yes	SC
39	B-21	Accumulated Provision Accounts-228.1, 228.2 and 228.4		N/A	N/A	N/A	No	Don't Include
40	B-22	Total Accumulated Deferred Income Taxes	Schedule C10	Partial: Some info in E-1-13	N/A	DEC AIR 1-82; DEP AIR 1-78	Yes	NC/SC
41	B-23	Investment Tax Credits-Annual Analysis	Schedule C9	Partial: Some info in E-1-13	N/A	N/A	Yes	NC
42	B-24	Leasing Arrangements		N/A	N/A	N/A	No	Don't Include
43	B-25	Accounting Policy Changes Affecting Rate Base		N/A	N/A	N/A	No	Don't Include
44								
45		NET OPERATING INCOME						
46								
47	C-1	Adjusted Jurisdictional Net Operating Income	Schedule C1	E-1 Item 1; E-1 Item 2 (Income Statement and Trial Balance) Revenue Requirement Exhibit 1	Revenue Requirement - Exhibit 1	DEC AIR 1-13, 1-14, 1-26, 1-27 DEP AIR 1-10, 1-11, 1-23, 1-24	Yes	NC/SC
48	C-2	Net Operating Income Adjustments	Schedule C2	E-1 Item 10; Revenue requirement Exhibit 1	Revenue Requirement - Exhibit 1	DEC AIR 1-9 DEP AIR 1-6	Yes	NC/SC
49	C-3	Jurisdictional Net Operating Income Adjustments	Schedule C2	E-1 Item 10; Revenue requirement Exhibit 1	Revenue Requirement - Exhibit 1	DEC AIR 1-9 DEP AIR 1-6	Yes	NC/SC
50	C-4	Jurisdictional Separation Factors-Net Operating Income	Schedule C3	Partial: This looks like COS - E-1 Item 45	N/A	Partial: This looks like COS by account - AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC
51	C-5	Operating Revenues Detail		E-1 item 42 and E-1 item 45	N/A	DEC AIR 1-13, 1-14, 1-27 DEP AIR 1-10, 1-11, 1-24	Yes	NC/SC
52	C-6	Budgeted Versus Actual Operating Revenues and Expenses		N/A	N/A	N/A	No	Don't Include
53	C-7	Operation and Maintenance Expenses-Test Year		E-1 Item 12, E-1 item 42 and E-1 item 45	Revenue Requirement - Exhibit 1	DEC AIR 1-13, 1-14, 1-27 DEP AIR 1-10, 1-11, 1-24	Yes	NC/SC
54	C-8	Detail of Changes in Expenses		N/A	N/A	N/A	No	Don't Include
55	C-9	Five Year Analysis-Change in Cost		N/A	N/A	N/A	No	Don't Include
56	C-10	Detail of Rate Case Expenses For Outside Consultants		N/A	N/A	N/A	No	Don't Include
57	C-11	Uncollectible Accounts	Schedule C4 & C5 (includes information by rate class)	E-1 item 20	N/A	DEC AIR 1-61, 1-62 DEP AIR 1-58, 1-59	Yes	NC/SC
58	C-12	Administrative Expenses		E-1 item 16	N/A	DEC AIR 1-52 DEP AIR 1-49	Yes	NC/SC
59	C-13	Miscellaneous General Expenses		E-1 item 16	N/A	DEC AIR 1-33, 1-52 DEP AIR 1-48, 1-49, 1-50	Yes	NC/SC
60	C-14	Advertising Expenses	Schedule C7	E-1 item 16	N/A		Yes	NC/SC
61	C-15	Industry Association Dues		E-1 item 16	N/A	DEC AIR 1-43 DEP AIR 1-41	Yes	NC/SC
62	C-16	Outside Professional Services		N/A	N/A	N/A	No	Don't Include

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4								Preferred Schedule	Notes/Comments
								Choose One.	
5		TABLE OF CONTENTS						For Schedules NOT included in BOTH States, please indicate whether you prefer the Schedule to be included in South Carolina's MFR's.	
6									
7	SCHEDULE	TITLE	Arkansas MFR References	NC (E-1s) or Filed with Testimony	SC Filed with Application and Testimony	SC (AIR)	Include in SC MFRs - Yes or No?		
94	D-1a	Cost of Capital - 13 Month Average	Schedule D1.1, D1.2, D2	E-1 item 33c, part of Revenue Requirement Witness Exhibit 1	Part of Revenue Requirement witness exhibits	AIR 2-1-2-2 (DEC & DEP)	Yes	NC/SC	NC/SC For Continuity. Currently provide amounts based on Test Period End in application.
95	D-1b	Cost of Capital - Adjustments	Schedule D1.1, D1.2, D2	N/A	N/A	N/A	No	Don't Include	Not Applicable to DEC or DEP
96	D-2	Cost of Capital - 5 Year History	Schedule D1.1, D1.2, D2	E-1 item 33 a&b (10 years - all historic)	N/A	AIR 2-2b (DEC & DEP) Test Yr + forecast 4yrs	Yes	NC/SC	NC/SC For Continuity.
97	D-3	Short-Term Debt		N/A	N/A	AIR 2-6 (DEC & DEP)	Yes	SC	SC For Continuity
98	D-4a	Long-Term Debt Outstanding	Schedule D2.1, D2.2, D2.3	E-1 item 33 part C, E-1 item	N/A	AIR 2-9 (DEC & DEP)	Yes	NC/SC	NC/SC For Continuity. SC uses end of Test period.
99	D-4b	Reacquired Bonds		E-1 item 34	N/A	AIR 2-9 (DEC & DEP)	Yes	NC/SC	NC/SC For Continuity.
100	D-5	Preferred Stock Outstanding	Schedule D3.1, D3.2, D3.3	E-1 item 33 part C, E-1 item 35	N/A	AIR 2-18 through 2.20 (DEC&DEP)	Yes	NC/SC	No preferred stock outstanding
101	D-6	Customer Deposits		E-1 item 6	N/A	AIR 1-41 (DEC) AIR 1-38 (DEP)	Yes	NC/SC	NC/SC For Continuity.
102	D-7	Common Stock Data		E-1 item 33 part C, E-1 item	N/A	AIR 2.24	Yes	NC/SC	NC/SC For Continuity.
103	D-8	Financing Plans-Stock and Bond Issues		E-1 item 36 (stock), E-1 item 34 (bond), E-1 item 23		AIR 2.24	Yes	NC/SC	NC/SC For Continuity.
104	D-9	Financial Indicators-Summary		E-1 item 37	N/A		No	Don't Include	SEC no longer requires this metric.
105									
106		COST OF SERVICE AND RATE							
107									
108	E-1	Cost of Service Studies		E-1 item 45/ Rate Design Exhibits	Rate Design Exhibits	AIR 1-12 through 1-14 (DEC) AIR 1-9 through 1-11 (DEP)	Yes	NC/SC	COS is prepared and provided under AIRs. Rate design exhibits are filed as a part of testimony.
109	E-2	Explanation of Variations From Cost of Service Study		COS Witness testimony	COS Witness testimony		Yes	NC/SC	Most of this is already explained in testimony
110	E-3a	Cost of Service Study- Allocation of Rate Base Components to Rate Schedule	Schedule G2, G7	E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	NC/SC For Continuity.
111	E-3b	Cost of Service Study- Allocation of Expense Components to Rate Schedule	Schedule G3, G8 (with FL schedule E5)	E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	NC/SC For Continuity.
112	E-4a	Cost of Service Study- Functionalization and Classification of Rate Base	Schedule G6	E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	NC/SC For Continuity.
113	E-4b	Cost of Service Study- Functionalization and Classification of Expenses	Schedule G6	E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	NC/SC For Continuity.
114	E-5	Source and Amount of Revenues-At Present and Proposed Rates	Schedule G3 (with FL schedule E3b)	E-1 item 45 / Rate design Witness exhibit	Filed - Rate design witness exhibit		Yes	NC/SC	NC/SC For Continuity.
115	E-6a	Cost of Service Study-Unit Costs, Present Rates		E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	Note - we do not calculate unit cost at a system level, only jurisdictional.
116	E-6b	Cost of Service Study-Unit Costs, Proposed Rates		E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	Note - we do not calculate unit cost at a system level, only jurisdictional.
117	E-7	Development of Service Charges		N/A	N/A	N/A	No	Don't Include	This item is unique to Florida. The companies consider this item to be more appropriately provided through discovery as needed.
118	E-8	Company-Proposed Allocation of the Rate Increase By Rate Class	Schedule G5.1, G5.2 (with FL Schedule E9)	Rate Design Witness exhibit	Filed - Rate design witness exhibit		Yes	NC/SC	NC/SC For Continuity.
119	E-9	Cost of Service-Load Data	Schedule G5.1, G5.2 (with FL Schedule E8)	E-1 item 45 (allocation factors per FL MFR)		AIR 1-20 1-21 (DEC) AIR 1-17 1-18 (DEP)	Yes	NC/SC	NC/SC For Continuity.
120	E-10	Cost of Service Study- Development of Allocation Factors	Schedule G4	E-1 item 45		AIR 1-10 (DEC) AIR 1-7 (DEP)	Yes	NC/SC	NC/SC For Continuity.
121	E-11	Development of Coincident and Noncoincident Demands For Cost Study		E-1 item 45		AIR 1-21 (DEC) AIR 1-18 (DEP)	No	Don't Include	This item is unique to Florida. The companies consider this item to be more appropriately provided through discovery as needed.
122	E-12	Adjustment to Test Year Revenue		N/A	N/A	N/A	No	Don't Include	Not applicable for SC - Unbilled is not included in the ask.
123	E-13a	Revenue From Sale Of Electricity By Rate Schedule		E1 item 44	No	AIR 1-16 (DEC) AIR 1-13 (DEP)	Yes	NC/SC	For Continuity. Information available in the rate design file.
124	E-13b	Revenues By Rate Schedule- Service Charges (Account 451)	Schedule H1	E1 item 44	No	AIR 1-16 (DEC) AIR 1-13 (DEP)	Yes	NC/SC	For Continuity. Information available in the rate design file.
125	E-13c	Base Revenue By Rate Schedule-Calculations	Schedule H2	E1 item 44	No	AIR 1-16 (DEC) AIR 1-13 (DEP)	Yes	NC/SC	For Continuity. Information available in the rate design file.
126	E-13d	Revenue By Rate Schedule- Lighting Schedule Calculation		E1 item 44	No	AIR 1-16 (DEC) AIR 1-13 (DEP)	Yes	NC/SC	For Continuity. Information available in the rate design file.
127	E-14	Proposed Tariff Sheets and Support For Charges	Schedule H10	Included as part of application	Included as part of application		Yes	SC	SC For Continuity.
128	E-15	Projected Billing Determinants-Derivation	Schedule E11.1 & E11.2				No	Don't Include	SC does not use projected billing determinants
129	E-16	Customers By Voltage Level		E-1 item 45		AIR 1-21 (DEC) AIR 1-18 (DEP)	Yes	NC/SC	Customer allocators from allocation factor files - 2 year data likely unique for FL with a forecast test year
130	E-17	Load Research Data		N/A	N/A	N/A	No	Don't Include	This item is unique to Florida and it is only provided once every 3 years.

A	B	H	I	J	K	L	M	N
4							Preferred Schedule	Notes/Comments
							Choose One.	
5	TABLE OF CONTENTS						For Schedules NOT included in BOTH States, please indicate whether you prefer the Schedule to be included in South Carolina's MFR's.	
6								
7	SCHEDULE	TITLE	Arkansas MFR References	NC (E-1s) or Filed with Testimony	SC Filed with Application and Testimony	SC (AIR)	Include in SC MFRs - Yes or No?	
131	E-18	Monthly Peaks		N/A (E1 Item 43 is annual peaks)	N/A	AIR 1-22 (DEC), AIR 1-18 (DEP)	Yes	NC/SC
132	E-19a	Demand and Energy Losses		N/A	N/A	N/A	No	Don't Include
133	E-19b	Energy Losses		N/A	N/A	N/A	No	Don't Include
134	E-19c	Demand Losses		N/A	N/A	N/A	No	Don't Include
135								
136		MISCELLANEOUS						
137								
138	F-1	Annual and Quarterly Report to Shareholders		E-1 - Item 21	No		No	Don't Include
139	F-2	Sec Reports		N/A	N/A	N/A	No	Don't Include
140	F-3	Business Contracts with Officers or Directors		N/A	N/A	N/A	No	Don't Include
141	F-4	Nrc Safety Citations		N/A	N/A	N/A	No	Don't Include
142	F-5	Forecasting Models		N/A	N/A	N/A	No	Don't Include
143	F-6	Forecasting Models- Sensitivity of Output to Changes in Input Data		N/A	N/A	N/A	No	Don't Include
144	F-7	Forecasting Models - Historical Data		N/A	N/A	N/A	No	Don't Include
145	F-8	Assumptions		N/A	N/A	N/A	No	Don't Include
146	F-9	Public Notice		Statement of impact included with Application	Information related to rate impact which is used in the public notice is contained within the Application		No	Don't Include
147								
148		INTERIM RATE RELIEF	Additional Arkansas Spreadsheets (Information may be available in other FL Spreadsheets, but requested to be further broken out in Arkansas)					
149			Schedule D4 (Cost of Common Equity)	See note	See note	See note	No	Don't Include
150	G-1	Interim Revenue Requirements-Increase- Requested	Schedules D5.1, 5.2, & 5.3 (Cost of Other Capital Items)	See note	See note	See note	No	Don't Include
151	G-2	Interim Adjusted Rate Base	Schedule D6.1 (Calculation of Current, Accrued, & Other Liabilities)	See note	See note	See note	No	Don't Include
152	G-3	Interim Rate Base Adjustments	Schedule D6.2 (Liability Account Balances)	See note	See note	See note	No	Don't Include
153	G-4	Interim Jurisdictional Separation Factors- Rate Base	Schedule D6.3 (Interest Bearing Liabilities' Expense Information)	N/A	N/A	N/A	No	Don't Include
154	G-5	Interim Working Capital-13- Month Average	Schedule D7 (Advances for Construction and Contributions in Aid of Construction)	N/A	N/A	N/A	No	Don't Include
155	G-6	Interim Fuel Inventory By- Plant	Schedule E2 (Income Statement - Total Company)	See note	See note	See note	No	Don't Include
156	G-7	Interim Adjusted Jurisdictional Net Operating Income	Schedule E3 (Other Income and Deductions)	See note	See note	See note	No	Don't Include
157	G-8	Interim Net Operating Income Adjustments	Schedule E4 (Adjustment to Other Income and Deductions)	N/A	N/A	N/A	No	Don't Include
158	G-9	Interim Jurisdictional Net- Operating Income- Adjustments	Schedule E5 (Audited Financial Statements)	See note	See note	See note	No	Don't Include
159	G-10	Interim Jurisdictional Separation Factors-Net- Operating Income	Schedule E6 (Standard Journal Entries)	N/A	N/A	N/A	No	Don't Include
160	G-11	Interim Operating Income- Detail	Schedule E9 (chart of Accounts)	See note	See note	See note	No	Don't Include
161	G-12	Interim State and Federal Income Tax Calculation	Schedule E10 (Organizational Chart)	N/A	N/A	N/A	No	Don't Include
162	G-13	Interim Interest in Tax- Expense Calculation	Schedule E14 (Calculation of AFUDC)	E-1 Item 24a	N/A	N/A	Yes	NC/SC
163	G-14	Interim Parent(e) Debt- Information	Schedule E15 (Cushion Gas Storage)	N/A	N/A	N/A	No	Don't Include

	A	B	H	I	J	K	L	M	N
4								Preferred Schedule	Notes/Comments
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5	TABLE OF CONTENTS								
6									
7	SCHEDULE	TITLE	Arkansas MFR References	NC (E-1s) or Filed with Testimony	SC Filed with Application and Testimony	SC (AIR)	Include in SC MFRs - Yes or No?		
	G-15	Interim Gains and Losses on Disposition of Plant or Property	Schedule E16 (Working Gas Storage)	N/A	N/A	N/A	No	Don't Include	The companies consider this item to be more appropriately provided through discovery as needed.
164	G-16	Interim Pension Cost	Schedule E17 (Trial Balance)	See note	See note	See note	No	Don't Include	These items are covered in row 47 above.
165	G-17	Interim Accounting Policy Changes	Schedule G1 (Cost of Service Study - Summary)	This is provided as an exhibit in the Rate Design Witness's testimony	This is provided as an exhibit in the Rate Design Witness's testimony	N/A	Yes	NC/SC	NC/SC For Continuity.
166	G-18	Interim Revenue Expansion Factor	Schedule G9 (Analysis of Intrastate Toll Revenues)	N/A	N/A	N/A	No	Don't Include	The companies consider this item to be more appropriately provided through discovery as needed.
167	G-19a	Interim Cost of Capital - 13-Month Average	Schedule G10 (Separation of Costs to Unregulated Activities)	N/A	N/A	N/A	No	Don't Include	The companies consider this item to be more appropriately provided through discovery as needed.
168	G-19b	Interim Cost of Capital - Adjustments	Schedule G11 (Special Cost Studies)	N/A	N/A	N/A	No	Don't Include	The companies consider this item to be more appropriately provided through discovery as needed.
169	G-20	Interim - Revenue From Sale of Electricity By Rate Schedule	Schedule H4 (Bill Frequency Analysis)	N/A	N/A	N/A	No	Don't Include	The companies consider this item to be more appropriately provided through discovery as needed.
170	G-21	Interim - Revenues From Service Charges (Account 451)	Schedule H5 (Derivation of Rate Designs by Rate Schedule)	E-1 Item 42	N/A	N/A	Yes	NC/SC	NC/SC For Continuity.
171	G-22	Interim - Base Revenue By Rate Schedule Calculations	Schedule H8 (Summary of Revenues by Rate Element)	E-1 Item 42	N/A	N/A	Yes	NC/SC	NC/SC For Continuity.
172	G-23	Interim - Revenue By Lighting Schedule Calculation	Schedule H9 (Typical Bill Analysis)	See note	See note	See note	No	Don't Include	These items are covered in row 12 above.
173									

State of North Carolina
Utilities Commission
Raleigh

DOCKET NO. E-100, SUB 49

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

In the Matter of
Admendment of North Carolina Utilities Commission
Form E-1 Rate Case Information Report

) ORDER APPROVING
) MODIFICATION TO THE
) NORTH CAROLINA
) UTILITIES COMMISSION
) FORM E-1 RATE CASE
) INFORMATION REPORT

BY THE COMMISSION: On May 10, 1984, the Commission issued "Order Requesting Comments On Proposed Modification In The NCUC Form E-1 Rate Case Information Report" wherein the Commission included proposed changes to Section C of the North Carolina Utilities Commission Form E-1. The Order of May 10, 1984, allowed interested parties to file comments on the proposed revisions. Based on the proposed revisions included in the Order of May 10, 1984, and the comments filed by the parties, the Commission concludes that Section C of the Form E-1 should be revised as shown on Appendix 1 attached hereto. The total number of sets to be filed is 30. The number of copies of each individual data response item and the organization of each set of data are shown in Appendix 2, attached hereto.

IT IS, THEREFORE, ORDERED as follows:

1. That the North Carolina Utilities Commission Form E-1 Rate Case Information Report be, and hereby is, revised as shown on Appendix 1 attached hereto.

2. That the number of sets of the Form E-1 to be filed be, and hereby is ordered to be 30.

3. That the number of copies of each data response item and the organization of each set of data shall be that shown on Appendix 2.

4. That a copy of this Order shall be served upon each electric utility regulated by this Commission, the Public Staff, the Attorney General, and any other intervenor which was a party in the most recent Carolina Power and Light Company, Duke Power Company, or Virginia Electric and Power Company general rate case proceeding.

ISSUED BY ORDER OF THE COMMISSION.

This the 21st day of May 1985.

NORTH CAROLINA UTILITIES COMMISSION

Sandra J. Webster
Sandra J. Webster, Chief Clerk

(SEAL)

APPENDIX 1

SECTION C - DATA REQUEST

1. Provide in comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.
2. Provide a trial balance as of the last day of the test year.
All income statement accounts should show activity for total twelve (12) months showing account number, account title, and amount.
Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.
3. a. Provide the balance in each total company current asset account and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and net current position (current assets less current liabilities) by months and average (13 month) for the test year. Provide a reconciliation of total company current assets, current liabilities,

and net current position as shown on the total company balance sheet for each month of the test year.

4. Provide a schedule of common investment, reserves, and associated expense amounts, by account, allocated to system electric operations for the twelve-month test period. Show the ultimate factor(s) used to allocate total company amounts to system electric amounts. Also, provide a brief description of the basis of allocation. To be performed by companies utilizing common investment, for electric and non-electric operations. See Format 4.
5. Provide the following total company electric monthly balances for the test year operations:
 - a. Construction work in progress, the allowance for funds used during construction, and the related contra allowance for funds used during construction (if these items are sought to be included in the applicant's rate base).
 - b. The unamortized balance for each plant acquisition adjustment, the amount amortized to test year operations and the account charged.
 - c. Materials and supplies (omit this item if the pertinent information is provided in Item 3a).
 - d. Balance in accounts payable applicable to materials and supplies*.

- e. Provide information pertaining to nuclear fuel plant accounts as shown in Format 5-e.
- f. Balance in accounts payable applicable to nuclear fuel balances reflected in Item 5e.
- g. Balance in accounts payable applicable to electric plant in service*.
- h. Balance in accounts payable applicable to amounts included in plant under construction*.
- i. Short-term borrowings and interest expense on short term borrowings.

*If the actual figure is unavailable, provide a reasonable estimate.

- 6. a. Provide a schedule by bank by months showing the negotiated line of credit, the average daily usage of credit, the compensating bank balance requirement, and the monthly average daily cash balance calculated from the bank statement(s) for each bank having a compensating balance requirement as requested in Format 6-a. Also, have available for review during field engagements copies of the commitment letters from each bank which has extended a line of credit outlining the terms of the negotiated line of credit.
- b. If a required compensating balance is provided by a related company, provide an explanation of the arrangement.

- c. Provide a summary of customer deposits as requested in Format 6-c. Also, provide a description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.
- 7. Provide the following information for each item of electric property held for future use at the end of the test year:
 - a. A description of property,
 - b. Its location,
 - c. Date purchased,
 - d. Cost,
 - e. Estimated date to be placed in service, and
 - f. A brief description of intended use.
- 8. a. Provide schedules in comparative form showing by months for the test year the total company balance in each electric plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8a.
 - b. Provide a statement of electric plant in service per company books for the test year. See Format 8b.
- 9. a. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last rate case. Also, provide a schedule showing the

- calculation of the acquisition adjustment at the date of purchase of each item of electric plant, the amortization period, and the unamortized balance at the end of the test year.
- b. Provide a brief explanation of plant acquisition adjustments currently being amortized to electric operations.
10. Provide the detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.
11. a. Provide a schedule showing a comparison of the total company balance in other electric revenue accounts for each month's activity for the test year and the twelve months preceding the test year for each account and subaccount in the applicant's chart of accounts that requires allocation to North Carolina retail operations. See Format 12a.
12. a. Provide a schedule showing a comparison of the balance in the total company electric operating expense accounts for each month's activity for the test year to the same month of the preceding year for each

account and subaccount included in the applicant's chart of accounts.
See Format 12a.

- b. Provide a schedule in comparative form showing the total company operating expense account balances for the test year and each of the five years preceding the test year for each account included in the applicant's annual report (FERC Form 1., Pages 320 - 326). If the test year is a noncalendar year, monthly data for the preceding year should match each month of the test year for comparison purposes. Show the percentage of increase of each year over the prior year.
 - c. Provide a schedule of total company salaries and wages for the test year and each of the preceding five calendar years. Also, provide the total number of electric employees by month for the test year. See Format 12c.
13. Provide the following tax data for the test year for total company, North Carolina retail, other retail jurisdictions, and FERC wholesale:
- a. Income taxes:
 - 1. Federal operating income taxes deferred - accelerated tax depreciation
 - 2. Federal operating income taxes deferred - other (explain)
 - 3. Federal income taxes - operating
 - 4. Income credits resulting from prior deferrals of federal income taxes

5. Investment tax credit net
 - i. Investment credit realized
 - ii. Investment credit amortized - Pre-Revenue Act of 1971
 - iii. Investment credit amortized - Revenue Act of 1971
 6. Provide the information in item 13.a (1) through 13.a (4) for state income taxes
 7. Reconciliation of book to taxable income as shown in Format 13a (7) attached and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
 8. A copy of federal and state income tax returns including supporting schedules for the taxable year ended during the test year.
 9. The quarterly gross receipts tax returns for each quarter during the test year.
- b. An analysis of North Carolina's other operating taxes. See Format 13-b.
- c. Provide the calculation of deferred income tax expense for the test year. See Format 13-c.
- d. Provide a reconciliation of beginning and ending test year accumulated deferred income tax. See Format 13-d.
- e. Provide the calculation of investment tax credits for the test year.

- f. Provide a reconciliation of beginning and ending test year unamortized investment tax credits. See Format 13-d columnar hearings.
- 14. Prepare a complete detailed lead-lag study for the test year for total company electric, North Carolina retail, other retail jurisdictions, and FERC wholesale including all workpapers in support thereof.

Note: Nantahala Power and Light Company is not subject to this requirement.

- 15. None
- 16. a. Provide an analysis of Account 930 - Miscellaneous General Expenses, Account 913 - Advertising Expenses, and Account 426 - Other Income Deductions for the test year. This data should be presented as shown in Format 16 attached. Provide detailed workpapers in support of the analyses. As a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.) dollar amount and brief description of each expenditure. With regard to Account 913, Advertising Expense, the purpose of each expenditure should be shown. Detailed analyses of Accounts 930, 913, and 426 are not required for amounts of less than \$1,000 provided the items are grouped by classes as shown in Format 16 attached.
- b. With regard to association dues charged to Account 930 - Miscellaneous General Expense provide the following:

1. Justification for inclusion of said dues in the company's cost of service.
 2. Explanation of the use of said dues by the association receiving the dues.
 3. Explanation of purpose and objectives of the association receiving dues from the company.
 4. Current annual budget of the association receiving dues from the company by major category of activity, e.g., research, education, administration, lobbying, etc.
16. c. List all dues and contributions charged to operating and/or nonoperating expense accounts during the test year which have not been specifically identified elsewhere herein.
17. The amount of contributions for political purposes (in cash or services) if any.
18. a. A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances and the account charged for all personnel whose principal function is that of lobbying, whether it be lobbying on the local, state, or national level. The total expenses of registered lobbyist should show the portions allocated both above and below the line.
- b. A schedule showing the following information regarding the applicant's investments in subsidiaries and joint ventures for the

test year and the year preceding the test year with each year shown separately:

1. Name of subsidiary or joint venture
2. Date of initial investment
3. Amount and type of investment made for each of the two (2) years included in this report
4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
5. Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the stockholder reports.
6. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

19. None

20. Provide the following information with regard to uncollectible accounts for the test year and the five preceding calendar years (taxable year acceptable) for electric operations only:

- a. Reserve account balance at the beginning of year.

- b. Charges to reserve account (accounts charged off).
 - c. Credits to reserve account.
 - d. Current year provision.
 - e. Reserve account balance at the end of the year.
 - f. Percent of provision to total revenue.
 - g. An explanation of the method used to calculate the annual uncollectible provision.
21. Provide the most recent annual report to stockholders, latest 10 year statistical supplement (if available), and subsequent quarterly reports to stockholders, or all such reports since the last general rate case filing.
22. None
23. a. Provide the financial forecast for the next three (3) years (may be two (2) years if first year in forecast is test year and a more recent forecast does not exist). Include major data and assumptions necessary to arrive at forecast (except earned return and net income). The forecast should include the following information:
- 1. Capital requirements:
 - a. Construction costs:
 - i. Production facilities
 - ii. Transmission facilities
 - iii. Distribution facilities

- iv. General facilities
- b. Nuclear fuel costs
- c. Equity component of AFUDC
- d. Net change in working capital
- e. Maturities, sinking funds and other requirements
- 2. Sources of Capital:
 - a. Internal cash generation - please categorize by major source if possible
 - b. Outside financing program:
 - i. Long-term debt
 - ii. Preferred stock
 - iii. Common stock, and
 - iv. Net change in short-term debt
- 3. Capital structure
- 4. Monthly operating budgets

Note: Nantahala may omit 23a.

- 23. b. Provide a three year annual construction budget (according to the format shown under 23-1a above) for the test year and the next three (3) years after the test year if not included in Item 23a.
- 24. a. Provide a calculation of the rate or rates used to capitalize the allowance for funds used during construction (AFUDC) for the test year and the two (2) preceding calendar years. Provide a brief description of each item entering into the calculation of this rate.

- b. Provide an explanation of the mechanics of the AFUDC accrual procedures, including the items to which the rate is applied.
25. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the prefiled testimony.
26. None
27. None
28. None
29. None
30. None
31. None
32. None
33. a. Capital structure at end of each calendar year for the previous ten (10) years if not included in the statistical supplement in Item 21
- b. Capital structure at end of latest available quarter

- c. Provide the balances in long-term debt, preferred stock, and common equity capital for each month of the test year. See Format 33c.
- d. Capital structure forecasted 12 and 24 months beyond latest available year end (include all data and assumptions necessary to arrive at forecast). This may be omitted if the information is included in Item 23.

Items 33a-d should include the following information:

- 1. Class of capital
 - 2. Amount of each class (\$)
 - 3. Ratio of each class to total
 - 4. Total capitalization (\$)
34. a. List all outstanding issues of long-term debt as of end of the latest calendar year and at the end of the test period in accordance with format 34-a.
- b. Provide calculations of embedded cost of long-term debt at the end of each of the previous two (2) years. Also, provide this calculation for the end of the test period. Provide underlying details supporting the calculations.
- c. Project expected issues of long-term debt for the 12-month period beyond most recently available year end data, also provide approximate dates and amounts of planned issues.

35. a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the test period in accordance with Format 35a.
- b. Provide calculations of embedded cost of preferred stock at the end of each of the previous two (2) years. Also, provide this calculation for the test period. Provide underlying details supporting the calculations.
- c. List expected issues of preferred stock in the 12 and 24 month periods beyond most recent available year end data. Also, provide approximate dates and amounts of planned issues.
36. a. Provide a listing of all issues of common stock in the primary market during the most recent five (5) year period.

For Item 36a provide the following information:

1. Date of issue
2. Number of shares issued
3. Date of announcement and registration
4. Price per share (net to company) (\$)
5. Book value per share at time of issue (\$)
6. Selling expenses as % of gross issue amount
7. Net proceeds to company
8. Price per share to public

- b. Forecast expected issues of common stock during the 24 month period beyond the most recent year end. Provide the expected dates and amounts (\$ and number of shares).
 - c. Provide the following information on a quarterly and yearly basis for the most recent ten (10) year period available through the latest available quarter. (Items (5) through (6) refer to yearly figures only.)
 - 1. Average number of shares of common outstanding
 - 2. Book value at end of quarter (year)
 - 3. Quarterly (yearly) earnings per share
 - 4. Declared quarterly (yearly) dividend rate per share
 - 5. Rate of return on average common equity
 - 6. Rate of return on year-end common equity
 - d. Provide monthly market price figures for common stock for each month during the most recent five (5) year period. Include the following:
 - 1. Monthly high price
 - 2. Monthly low price
 - 3. Monthly closing price
 - 4. Note all stock splits by date and type
37. a. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the five (5) most recent prior years.

- b. Make projections of expected coverage ratios during the next 12 and 24 month periods assuming:
 - 1. Current rates remain in effect
 - 2. Proposed rates are put into effect at the end of the 6-month waiting period and allowed to stand
- 38. Provide a capital budgeting forecast for five (5) year period beginning after the end of the most recent year.
- 39. A statement showing by cross-outs and italicized inserts all new rates and proposed changes in rates, charges, terms and conditions, and Service Rules and Regulations, as well as percentage increases (decreases) for each rate or charge, if not included in the application.
 - a. Include summary statements of new rates and proposed changes and reasons for each change.
 - b. Include all new rates, charges, terms, conditions and Service Rules and Regulations as well as changes in existing rates, charges, terms, conditions and Service Rules and Regulations.
 - c. Include workpapers showing derivation of rates by rate schedule.
(May be combined with item 42c if desired)

40. An estimate of marginal costs (customer, demand, and energy) for each rate schedule whenever marginal costs are used in the utility's rate design for any rate schedule.
41. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.
42. a. If not included in Item 45, file test year revenues from sale of electricity for each N.C. Retail rate schedule based on:
1. Per book revenues
 2. Present rates annualized
 3. Proposed rates annualized
- For each rate schedule in 42a(1) through 42a(3) above, show separate amounts for: a. Basic rate revenues, b. Other revenues from sales of electricity (facilities charges, etc.)
- b. If not shown separately in item 45, file test year operating revenues from sources other than sales of electricity based on:
1. Per book revenues
 2. Present rate annualized
 3. Proposed rates annualized
- Show separate amounts for each operating revenue account included in 42b(1) through 42b(3) above.

- c. Provide detailed workpapers showing the calculation of revenues for each N.C. retail rate schedule in 42a and 42b above. Where applicable, show the number of billing units used in the calculations, such as the kWh usage or the kW billing demand, as appropriate, in each rate block (May be combined with Item 39c if desired).
43. a. Provide most recently approved long-range utility load forecast. This forecast should include as a minimum summer/winter peak loads, reserve margins, yearly energy forecasts and anticipated capacity sources.
- b. If not included in Item 43, provide detailed yearly breakdown of load management/energy conservation forecasts by major rate class (residential, commercial, industrial, and wholesale) by program type.
44. For the 24 months ending the last month of the test year, submit the following data:
- a. kWh sales for each rate schedule (system*, N.C. retail, other jurisdictional retail, and wholesale).
 - b. Rate revenues for each rate schedule (for the N.C. retail jurisdiction and test period only).
 - c. Number of bills rendered for each rate schedule (system*, N.C. retail, other jurisdictional retail, and wholesale).
- * System means all sales and bills.)

45. Fully distributed cost of service studies for the test year based on the following:
- a. Per books
 - b. Rates in effect at the time of the application annualized for the test year
 - c. Rates proposed in the application annualized for the test year
 - d. For studies noted in b and c above, supply the customer, demand, and energy-related 1) deductions for electric operating revenues and 2) rate base for each rate schedule. Include all applicable workpapers including derivation of allocation factors.
 - e. For studies noted in b and c above, supply customer, demand, energy, and combined demand and energy-related unit cost based on billing units and equalized rate of return.
 - f. If not shown as a part of items 45a through e above, provide the jurisdictional allocation study showing each jurisdiction including the calculation of energy and demand allocation factors and all applicable work papers.
46. Provide the following information pertaining to fuel costs and usage:
- a. Monthly Base Load Power Plant Performance Report filed in accordance with NCUC Rule R8-53 covering the last month in the test period.
 - b. Monthly Fuel Report filed in accordance with NCUC Rule R8-52 covering the last month in the test period.

- c. File Schedules 7 and 9 from Monthly Fuel Report covering each month filed during the test period indicating affiliated purchases with an asterisk.
- d. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five (5) years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.
- e. Show the derivation of daily burn rates (tons of coal per day) as used in developing the company's proposed working capital allowance.
- f. Actual and projected fuel costs for the two (2) calendar years succeeding the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MBTU for each type of fuel. Data should also be supplied on the actual amount of each type of fuel used, the numbers of BTU's obtained for each type of fuel, and the kWh generated by each type of fuel.

Format 4

COMPANY NAME

Docket Number

Allocation of Common Investment, Reserves and Expenses
To System Electric Operations
12 Months Ended _____

<u>Account Number</u>	<u>Total Company Amount</u>	<u>Basis of Allocation</u> <u>1/</u>	<u>System Electric Amount</u>
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1/ Provide the allocation factor, and give a brief summary of its derivation on a separate page.

Format 5e

COMPANY NAME

DOCKET NUMBER

CALCULATION OF NUCLEAR FUEL PLANT ACCOUNT THIRTEEN MONTH AVERAGES

		Nuclear		Spent	Accumulated	Accumulated	Net	Net Nuclear
	Nuclear Fuel	Fuel-stock	Nuclear Fuel	Nuclear	Nuclear Fuel	Nuclear Fuel	Nuclear	Fuel (excl. Accum.
	In Process	Account	in Reactor	Fuel	Burn	Disposal Cost	Fuel in	NFDC) in
Month	Account #	Account #	Account #	Account #	Account #	Account #	Rate Base	Rate Base
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(Col (h) less Col (g)
Balance at beginning of test year								
1st month								
"								
"								
"								
"								
12th month								
Total								
13 month average								

Suggested N.C. Jurisdictional Allocation Factor:

Format 6a

COMPANY NAME

Docket No. _____

Bank Name _____

12 Months Ended _____

<u>Line No.</u>	<u>Month</u>	<u>Amount of Credit (a)</u>	<u>Average Daily Usage of Credit (b)</u>	<u>Compensating Balance Requirement (c)</u>	<u>Average Daily Bank Statement Balance (d)</u>
1.	Balance beginning of test year				
2.	1st Month				
3.	2nd Month				
4.	3rd Month				
5.	4th Month				
6.	5th Month				
7.	6th Month				
8.	7th Month				
9.	8th Month				
10.	9th Month				
11.	10th Month				
12.	11th Month				
13.	12th Month				
14.	Provide above information for each month subsequent to the end of the test period through the filing date.				

Format 6c

COMPANY NAME

State of North Carolina

Docket No.

SUMMARY OF CUSTOMER DEPOSITS

(N.C. Only)

12 Months Ended _____

<u>Line</u> <u>No.</u>	<u>Month</u> <u>(a)</u>	<u>Receipts</u> <u>(b)</u>	<u>Refunds</u> <u>(c)</u>	<u>Balance</u> <u>(d)</u>
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 : 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) : L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			

Format 8a

COMPANY NAME

State of North Carolina

Docket No.

TEST YEAR ACCOUNT BALANCES

<u>Account Title and Account Number</u>	<u>1st Month</u>	<u>2nd Month</u>	<u>3rd Month</u>	<u>4th Month</u>	<u>5th Month</u>	<u>6th Month</u>	<u>7th Month</u>	<u>8th Month</u>	<u>9th Month</u>	<u>10th Month</u>	<u>11th Month</u>	<u>12th Month</u>
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COMPANY NAME
Docket Number

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended
(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u>					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
	<u>Nuclear Production Plant</u>					
320	Land and land rights					
321	Structures and improvements					
322	Reactor plant equipment					
323	Turbogenerator units					
324	Accessory electric equipment					
325	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total nuclear production plant					
	<u>Hydraulic Production Plant</u>					
330	Land and land rights					
331	Structures and improvements					
332	Reservoirs, dams and waterways					
333	Water wheels turbines and generators					
334	Accessory electric equipment					
335	Miscellaneous power plant equipment					
336	Roads, railroads and bridges					
106	Completed construction - not classified					
	Total hydraulic production plant					

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (d)	Ending Balance (f)
	<u>Other Production Plant</u>					
340	Land and land rights					
341	Structures and improvements					
342	Fuel holders, producers and accessories					
343	Prime movers					
344	Generators					
345	Accessory electric equipment					
346	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total other production plant					
	Total production plant					
	<u>Transmission Plant</u>					
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution Plant</u>					
360	Land and land rights					
361	Structures and improvements					
362	Station equipment					
364	Poles towers and fixtures					
365	Overhead conductors and devices					
366	Underground conduit					
367	Underground conductors and devices					
368	Line transformers					
369	Services					
370	Meters					
371	Installations on customers' premises					
372	Leased property on customers' premises					
373	Street lighting and signal systems					
106	Completed construction - not classified					
	Total distribution plant					

Format 8b
Schedule 3 of 3

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (d)	<u>Ending Balance</u> (f)
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					

COMPANY NAME
State of North Carolina
Docket No.

COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE
PRECEDING YEAR

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
Test Year													
Prior Year													
Increase (Decrease)													

COMPANY NAME
Docket No.
ANALYSIS OF SALARIES AND WAGES
For the Calendar Years 19__ Through 19__
And the 12-Month Period Ended ____
(000s Omitted)

		12 Months Ended											
		Calendar Years Prior to Test Year										Test Year	
No.	Item	5th		4th		3rd		2nd		1st			
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1.	Wages charged to expense:												
2.	Power production expenses												
3.	Transmission expenses												
4.	Distribution expenses												
5.	Customer accounts expenses												
6.	Sales expenses												
7.	Administrative and general expenses:												
	(a) Administrative and general salaries												
	(b) Office supplies and expense												
	(c) Administrative expense transferred-cr.												

No.	Item (a)	12 Months Ended										Test Year		
		Calendar Years Prior to Test Year												
		5th		4th		3rd		2nd		1st				
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)	
7.	Administrative and general expenses (continued):													
	(d) Outside services employed													
	(e) Property insurance													
	(f) Injuries and damages													
	(g) Employee pensions and benefits													
	(h) Franchise requirements													
	(i) Regulatory commission expenses													
	(j) Duplicate charges-cr.													
	(k) Miscellaneous general expense													
	(l) Rents													
	(m) Maintenance of general plant													
8.	Total administrative and general expenses L7(a) through L7(m)													
9.	Total salaries and wages charged expense (L2 through L6 + L8)													

		12 Months Ended										Test Year	
		Calendar Years Prior to Test Year											
		5th		4th		3rd		2nd		1st			
No.	Item	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
10.	Wages capitalized												
11.	Total salaries and wages												
12.	Ratio of salaries and wages expensed to total wages (L9 ÷ L11)												
13.	Ratio of salaries and wages capitalized to total wages (L10 ÷ L11)												
NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).													

COMPANY NAME
Docket No.
RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended _____

No.	Item (a)	Total Company (b)	Total Company Nonoperating (c)	Operating	
				North Carolina (d)	Other Jurisdictions (e)
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - current				
4.	B. Federal income tax deferred- depreciation				
5.	C. Federal income tax deferred- other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.
(2) Provide workpapers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other workpapers in support of the calculation of Federal income tax expense.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

COMPANY NAME
Docket No.
RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME
12 Months Ended _____

<u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Total</u> <u>Company</u> <u>(b)</u>	<u>Total</u> <u>Company</u> <u>Nonoperating</u> <u>(c)</u>	<u>Operating</u>	
				<u>North</u> <u>Carolina</u> <u>(d)</u>	<u>Other</u> <u>Jurisdictions</u> <u>(e)</u>
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - current				
4.	B. Federal income tax deferred- depreciation				
5.	C. Federal income tax deferred- Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.
(2) Provide workpapers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other workpapers in support of the calculation of Federal income tax expense.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Format 13b

COMPANY NAME
State of North Carolina
Docket No.
ANALYSIS OF OTHER OPERATING TAXES
12 Months Ended _____

<u>Line No.</u>	<u>Item</u> (a)	<u>Charged to Expenses</u> (b)	<u>Charged to Construction</u> (c)	<u>Charged to Other Accounts</u> ^{1/} (d)	<u>Amount Accrued</u> (e)	<u>Amount Paid</u> (f)
1.	North Carolina					
	(a) State income					
	(b) Gross receipts*					
	(c) Ad Valorem					
	(d) Payroll (Employer's Portion)					
	(e) Other taxes					
2.	Total North Carolina (L 1(a) through L 1(e))					
3.	Other jurisdictions Total per books (L 2 and L 3)					

*Actual payments applicable to the liability accrued for the test year should be shown in Column (f).

^{1/}Explain items in this column.

Format 13c

COMPANY NAME
Docket No.
CALCULATION OF DEFERRED INCOME TAXES
For the Test Year Ended _____

Composite Tax Rates
(Present Columns for Various
Tax Deferral and Flowback Rates) Tax

Deferred Items

Additions
(timing difference items)
" " "
" " "
" " "
Total

Deductions
(timing difference items)
" " "
" " "
" " "
Total

Flowback Items
Additions
(timing difference items)
" " "
" " "
" " "
Total
Deductions
(timing difference items)
" " "
" " "
" " "
Total

Grand Total

Format 13d

COMPANY NAME
Docket No.
RECONCILIATION OF BEGINNING AND ENDING DEFERRED INCOME TAXES
For the Test Year Ended _____

	<u>Balance at Beginning of Test Year</u> (a)	<u>Current Deferrals</u> (b)	<u>Flowbacks</u> (c)	<u>Adjustments</u> (d)	<u>Balance at End of Test Year</u> (e)
<u>Account 281</u>					
(timing difference items)					
"	"	"	"		
"	"	"	"		
"	"	"	"		
Total					
<u>Account 282</u>					
(timing difference items)					
"	"	"	"		
"	"	"	"		
"	"	"	"		
Total					
<u>Account 283</u>					
(timing difference items)					
"	"	"	"		
"	"	"	"		
"	"	"	"		
Total					
<u>Account 190</u>					
(timing difference items)					
"	"	"	"		
"	"	"	"		
"	"	"	"		
Total					
Grand Total					

Format 16
Schedule 1 of 3COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended ---

(Total Company)

"000's" Omitted

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues (A)	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions (A)	
8.	Miscellaneous (Itemize)	
9.	Water, Nuclear, and Other Testing and Research	
10.	Total	
11.	Amount Assigned to North Carolina Retail	
(A)	Detail attached	

Format 16
Schedule 2 of 3COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 913 - ADVERTISING

(Total Company)

"000's" Omitted

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Conservation</u> <u>Advertising</u> <u>(d)</u>	<u>Rate</u> <u>Case</u> <u>(e)</u>	<u>Total</u> <u>(f)</u>
1.	Newspaper					
2.	Magazines and Other					
3.	Television					
4.	Radio					
5.	Direct Mail					
6.	Sales Aids					
7.	Gold Medallion Home Advertising					
8.	Total					
9.	Amount Assigned to North Carolina Retail					

Format 16
Schedule 3 of 3COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended ---

(Total Company)

"000's" Omitted

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Donations (A)	
2.	Civic Activities	
3.	Political Activities (A)	
4.	Other	
5.	Total	
6.	Amount Assigned to North Carolina	

(A) Detail Attached

COMPANY NAME

Docket No.

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended ---

000's Omitted

<u>Line No.</u>	<u>Item (a)</u>	<u>Total Capital (b)</u>	<u>Long-Term Debt (c)</u>	<u>Preferred Stock (d)</u>	<u>Common Stock (e)</u>	<u>Retained Earnings (f)</u>	<u>Total Common Equity (g)</u>
1.	Balance beginning of test year						
2.	1st Month						
3.	2nd Month						
4.	3rd Month						
5.	4th Month						
6.	5th Month						
7.	6th Month						
8.	7th Month						
9.	8th Month						
10.	9th Month						
11.	10th Month						
12.	11th Month						
13.	12th Month						
14.	Total (L1 through L13)						
15.	Average balance (L14 : 13)						
16.	Average capitalization ratios						
17.	End-of-period capitalization ratios						

NOTE: If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

Format 34A

OUTSTANDING LONG-TERM DEBT							
AT , 19XX (\$000)							
<u>Date of</u> <u>Maturity</u>	<u>Date of</u> <u>Issue</u>	<u>Amount</u> <u>Outstanding</u> <u>,19XX(\$000)</u>	<u>Coupon</u> <u>Rate %</u>	<u>Cost Rate</u> <u>at Issue %</u>	<u>Cost Rate to</u> <u>Maturity %</u>	<u>Bond Rating at</u> <u>Time of Issue</u> <u>Moody's/S&P</u>	<u>Type of</u> <u>Obligation</u>

Format 35A

OUTSTANDING PREFERRED AND PREFERENCE STOCK
AT , 19XX

<u>Date of Issue</u>	<u>Amount Sold (\$000)</u>	<u>Amount Outstanding (\$000)</u>	<u>Dividend Rate (\$)</u>	<u>Convertability Features (if any)</u>	<u>Cost Rate at Issue (%)</u>	<u>Issuing Expense (or discount)</u>
--------------------------	--------------------------------	---------------------------------------	-------------------------------	---	-----------------------------------	--

APPENDIX 2

The number of copies of each data request item required is as follows:

<u>Item No.</u>	<u>Copies Required</u>	<u>Item No.</u>	<u>Copies Required</u>
1	13	24	12
2	6	25	16
3	13	26	0
4	10	27	0
5	14	28	0
6	11	29	0
7	15	30	0
8	16	31	0
9	11	32	0
10	14	33	13
11	12	34	13
12	14	35	13
13abcdef	10	36	10
13a8	5	37	13
13a9	5	38	14
14	4	39	13
15	0	40	13
16	16	41	16
17	14	42	12
18	15	43	16
19	0	44	16
20	10	45	13
21	11	46	13
22	0		
23	16		

The content of each set provided should be the following:

- Set 1 All items
- Set 2 May exclude the following items:
2, 13a8, 13a9, 14, 21, 46
- Set 3 May exclude the following items:
14
- Set 4 All items
- Set 5 May exclude the following items:
1-6, 9, 11-13, 14, 17, 20-21, 24, 33-37
- Set 6 May exclude the following items:
2, 13a8, 13a9, 14
- Set 7 May exclude the following items:
2, 13a8, 13a9, 14, 21, 46
- Set 8 May exclude the following items:
36, 39, 40, 42
- Set 9 May exclude the following items:
36, 38, 39, 40, 42, 45
- Set 10 May exclude the following items:
2, 13a8, 13a9, 14, 21, 36, 38-40, 42, 45, 46
- Set 11 May exclude the following items:
4, 5, 9-10, 13, 14, 20,
- Set 12 May exclude the following items:
2, 4, 6, 9, 10, 13, 14, 20
- Set 13 May exclude the following items:
1-7, 9, 17-18, 20-21, 24, 33-37
- Set 14 May exclude the following items:
1-4, 6, 9, 11, 13, 14, 20, 24, 33-37, 45
- Set 15 May exclude the following items:
2, 4, 11, 13, 14, 19-20, 24, 42
- Set 16 May exclude the following items:
2, 13a8, 13a9, 14
- Sets 17-30 Shall include a copy of the application, testimony and
exhibits only

Note: Sets 1-16 shall also include a copy of the application,
testimony and exhibits.

NORTH CAROLINA E-1 LINKS

DEP E-1 Items	Link to E-1 Items
E-1 Items 1 through 20 E1-21 E1-22 thru E1-46	https://starw1.ncuc.net/NCUC/PSC/PSCDocumentDetailsPageNCUC.aspx?DocumentId=bdaae12b-e580-47cb-8d65-a46c04b9425c&Class=Filing

DEC E-1 Items	Links to E-1 Items
E-1 thru E1-20	https://starw1.ncuc.net/NCUC/PSC/PSCDocumentDetailsPageNCUC.aspx?DocumentId=523bee0c-e8b2-478e-8a56-3ddd917abf74&Class=Filing
E1-21	https://starw1.ncuc.net/NCUC/PSC/PSCDocumentDetailsPageNCUC.aspx?DocumentId=bc2c9b58-52eb-480e-ad19-906fbc326b94&Class=Filing
E1-22 thru 44, and 46	https://starw1.ncuc.net/NCUC/PSC/PSCDocumentDetailsPageNCUC.aspx?DocumentId=b48cc69f-d1b4-4e03-abe4-bc309018c822&Class=Filing
E1-45 (4 parts)	https://starw1.ncuc.net/NCUC/PSC/PSCDocumentDetailsPageNCUC.aspx?DocumentId=ee63e1cd-272d-45a0-908b-11b5e5503fe9&Class=Filing